

May 3, 1945.

Mr. W. J. Crozer
Member of the Board
of Supervisors
District No. 2
301 West Second Street
Winslow, Arizona

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Dear Sir:

This is in answer to your letter of April 23, 1945, which asks for an opinion on the question of exemptions from taxation for widows. Your letter states that a widow, whose husband died on the 26th day of January, this year, has made claim for an exemption.

We think your question is answered by Section 2, Article 9, of the Constitution, which provides in part:

"There shall be further exempt from taxation the property of widows * * * not exceeding the amount of \$2,000.00 where the total assessment of such widow * * * does not exceed \$5,000.00."

This section of the Constitution grants an exemption to a widow within the amount specified in the Constitution, and it will be noted that the Constitution does not fix a date upon which the exemption begins.

Section 73-304, Arizona Code of 1939, provides:

"Any assessor may, in his discretion, require additional proof of the facts stated by such affiant before allowing the exemption claimed. Failure upon the part of any person entitled to such exemption to make affidavit or furnish evidence as required by this act, between the first Monday in January and the first Monday in July of each year shall be deemed and treated as a waiver of such exemption by such person."

This section of the Statute is one following a requirement that affidavits, as prescribed by the Tax Commission, should be filed with the County Assessor when exemption is claimed.

In view of the provisions of the Constitution and the Statute above quoted, it is our opinion a widow may claim her exemption from taxation if she is qualified as to assessed valuation as provided in the Constitution for such exemption, although her husband might have been living in January of the taxable year. In other words, while the lien attaches on January 1, to secure the payment of taxes the law permits a widow to claim the exemption up to the first Monday in July of the taxable year, and the claim of exemption removes the lien.

Yours truly,
John L. Sullivan
Attorney General

Earl Anderson
Assistant Attorney General